

Article - Local Government

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§20–101.

(a) The proceeds of a sale of any property of a person liable for a tax shall be applied in the following order:

(1) to the claim of any purchaser, holder of a security interest, or mechanics' lienor, as those terms are defined in § 6323(h) of the Internal Revenue Code, or to the claim of a judgment creditor whose lien attached before a claim for unpaid tax, interest, and penalties;

(2) to any claim described in § 6323(b), (c), or (d) of the Internal Revenue Code; and

(3) to a claim for any unpaid tax, interest, and penalties.

(b) (1) A judicial officer who makes a sale of property shall determine from the tax collector whether the owner of the property owes any tax, interest, or penalties.

(2) The judicial officer is personally liable and the bond of the officer is liable for any tax, interest, or penalties not paid to the tax collector in violation of this section.

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